
STATUTORY INSTRUMENTS

2009 No. 1967

The Value Added Tax (Amendment) (No. 3) Regulations 2009

Amendment of Part 11 of the Regulations (time of supply and time of acquisition)

6. For paragraph (4) of regulation 94B(1) substitute—

“(4) For the purposes of paragraph (2)—

- (a) any question whether one person is connected with another shall be determined in accordance with section 839 of the Taxes Act;
- (b) a company is not connected with another company only because both are under the control of—
 - (i) the Crown,
 - (ii) a Minister of the Crown,
 - (iii) a government department, or
 - (iv) a Northern Ireland department;
- (c) “company” and “control” have the same meaning as in section 839 of the Taxes Act; and
- (d) “undertaking” and “group undertaking” have the same meaning as in section 1161 of the Companies Act 2006(2).”.